

--- “Series of 1897” - 20 POUNDS - Green - COUPON - the “Widow Queen” - scanned at 65% scale ---

--- Recess printed on horizontal mesh wove - with 4½ mm. red controls - imprint “AMERICAN BANK NOTE CO. OTTAWA” ---

--- coarse roulette - design is 115 x 60 mm. plus ten ½ pound coupons and a 190_ stub ---

Chris Ryan, “Canadian Revenue Newsletter”, No. 42, of June 2003

“Among the first ABN stamps to be issued were the red versions of the strip and coupon stamps. ... These red stamps were used under regulations approved by a July 21st 1897 Order in Council and issued on July 29th. The colour signified that the tobacco products were manufactured from a combination of foreign and domestic leaf and therefore subject to an intermediate rate of duty.

The use of distinctive colours (green, red, black and blue) to represent different rates of duty ended in 1908. As of June 1st, the higher duty on domestic products made of foreign leaf (previously paid by black stamps) was now charged upon the raw leaf as it was taken for use by manufacturers rather than upon their finished products. The only exception to the uniform duty was Canada Twist made by farmers from their own leaf. This form of tobacco continued to benefit from a reduced excise duty.

Under the new regime, the duty on all domestic or imported products was paid by the purchase and application of a single colour of stamps. Initially, black stamps were used exclusively. ... Tobacco products manufactured in Canada before June 1st 1908, but still in an excise bonding warehouse as of that date, continued to be stamped with the old green, red or black stamps. Surplus stocks of the red and green stamps were returned by local revenue officers to the central office in Ottawa.

The catalogue lists this recess printed twenty pounds green “Series of 1897” Coupon stamp as:

RM-361 - 20 pounds, green, coarse roulette, on horizontal mesh wove - 4½ mm. red controls,
with ten ½ pound coupons and a **190_** stub



★**RM-361** - 20 pounds, green, coarse roulette, control number **027385**,
on horizontal mesh wove - with an unreadable roller cancellation

★**RM-361** - 20 pounds, green, coarse roulette, control number **211576**, on horizontal mesh wove,
roller cancelled **TOBACCO / 2-10** by the “Empire Tobacco Co.”, Sherbrooke, P.Q.

027385 ★	RM-361	20 pounds, green, coarse roulette, on horizontal mesh wove, roller cancelled TOBACCO / 2-10 in violet ink - varnished
211576 ★	RM-361	20 pounds, green, coarse roulette, on horizontal mesh wove, roller cancelled TOBACCO / 2-10 in violet ink - varnished
413069	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413089	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413090	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413108	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413112	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413122	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413143	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413165	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove

413212	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413253	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413263	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove, with ten ½ pound coupons
413299	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413301	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 10
413311	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 10
413314	RM-361	20 pounds, green, coarse roulette, CWCS, on horizontal mesh wove, with ten ½ pound coupons and a 190 _ stub
413331	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413336	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 10
413338	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413339	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413350	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413358★	RM-361	20 pounds, green, coarse roulette, on horizontal mesh wove
413370	RM-361	20 pounds, green, coarse roulette, on horizontal mesh wove
413402	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413411	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 10
413423	RM-361	20 pounds, green, coarse roulette, on horizontal mesh wove
413431★	RM-361	20 pounds, green, coarse roulette, CWCS, on horizontal mesh wove, with ten ½ pound coupons and a 190 _ stub - Plate No. 10



★**RM-361** - 20 pounds, green, coarse roulette, CWC, control number **413431**,
on horizontal mesh wove, with ten ½ lb. coupons - from Plate No. 10

413482	RM-361	20 pounds, green, coarse roulette, on horizontal mesh wove
413499	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413507	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413511★	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 10
413518	RM-361	20 pounds, green, coarse roulette, CWCS, on horizontal mesh wove, with ten ½ pound coupons and a 190 _ stub
413522-25★	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413576	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 10
413581	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 10
413631	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 9
413664	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove
413871	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 10
413941	RM-361	20 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 10



★ **RM-361** - 20 pounds, green, coarse roulette, CWC, control number **413981**,
on horizontal mesh wove, with ten ½ lb. coupons - from Plate No. 9

413981 ★

RM-361

20 pounds, green, coarse roulette, CWCS, on horizontal mesh wove,
with ten ½ pound coupons and a **190**_ stub - Plate No. 9

413996

RM-361

20 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 10



RM-361 - 20 pounds, green, coarse roulette, CWC, control numbers **413522-25**, recess printed on horizontal mesh wove, with ten ½ lb. coupons

--- Recess printed on horizontal mesh wove - *without control numbers* - imprint “AMERICAN BANK NOTE CO. OTTAWA” ---

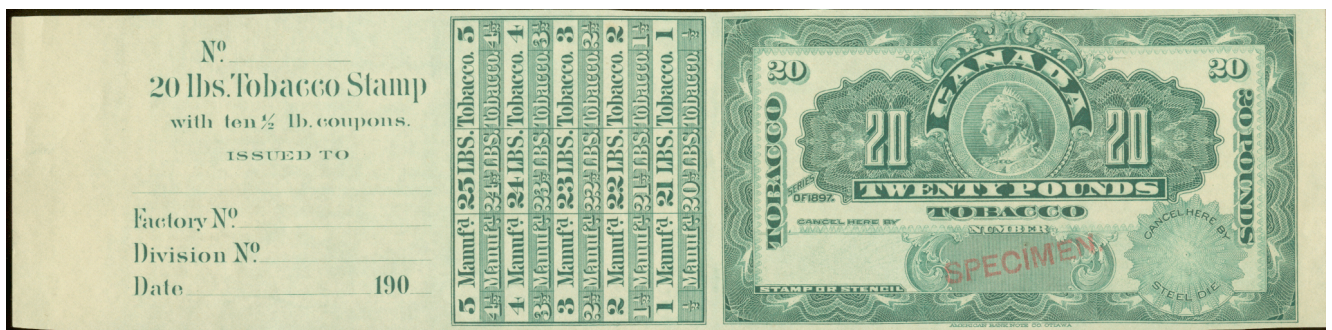
--- coarse roulette - design is 115 x 60 mm. plus ten ½ pound coupons and a 190_ stub ---



RM-361n CP - 20 pounds, green, coarse roulette, CWCS, without control numbering, on horizontal mesh wove, with ten ½ lb. coupons and a **190_** stub - stamped **CANCELLED** in 3 mm. Gothic letters



RM-361n CRP - 20 pounds, green, coarse roulette, CWCS, without control numbering, on horizontal mesh wove, with ten ½ lb. coupons and a **190_** stub stamped **CANCELLED** and **Registered** in violet ink



RM-361n SP - 20 pounds, green, an imperforate plate proof, with ten ½ pound coupons and a **190_** stub, on horizontal mesh wove, with ten ½ lb. coupons and a **190_** stub - from the 1990 ABN New York sale - stamped **SPECIMEN**



★RM-361n - 20 pounds, green, coarse roulette, CWC, without control numbering, on horizontal mesh wove, with ten ½ lb. coupons - from Plate No. 5

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